

GEORGE S. CARDONA  
Acting United States Attorney  
CHRISTINE C. EWELL  
Assistant United States Attorney  
Chief, Criminal Division  
LORI A. HENDRICKSON  
Trial Attorney (Ohio BN: 0067831)  
ELLEN M. QUATTRUCCI  
Trial Attorney (D.C. BN: 462103)  
DANNY N. ROETZEL  
Trial Attorney (Missouri BN: 34879)  
Tax Division, Western  
Criminal Enforcement Section  
P.O. Box 972  
Washington, D.C. 20044  
Telephone: (202) 514-9370  
Facsimile: (202) 514-9623  
E-mails: [Lori.A.Hendrickson@usdoj.gov](mailto:Lori.A.Hendrickson@usdoj.gov)  
[Danny.N.Roetzel@usdoj.gov](mailto:Danny.N.Roetzel@usdoj.gov)  
[Ellen.M.Quattrucci@usdoj.gov](mailto:Ellen.M.Quattrucci@usdoj.gov)

Attorneys for Plaintiff  
UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA

WESTERN DIVISION  
UNITED STATES OF AMERICA, ) NO. CR 05-316-DSF  
)  
Plaintiff, ) **GOVERNMENT'S EXHIBITS IN SUPPORT OF**  
) **GOVERNMENT'S POSITION REGARDING**  
v. ) **RESTITUTION OF DEFENDANT RICHARD B.**  
) **LEONARD**  
JOHN S. LIPTON, et al., )  
) RESTITUTION HEARING:  
Defendants. )  
) Date: December 7, 2009  
) Time: 8:30 a.m.  
)  
)  
)

Plaintiff, United States of America, by and through its  
counsel of record, Trial Attorneys Lori A. Hendrickson, Ellen M.  
Quattrucci, and Danny N. Roetzel, Department of Justice, Tax  
Division, hereby files its Exhibits in Support of the

Government's Position Re: Restitution in advance of the hearing  
on December 7, 2009. Revenue Agent Jean Pugh will be available  
at the hearing to testify if necessary.

Dated: November 23, 2009

Respectfully Submitted,

GEORGE S. CARDONA  
Acting United States Attorney

CHRISTINE C. EWELL  
Assistant United States Attorney  
Chief, Criminal Division

s/Ellen M. Quattrucci  
LORI A. HENDRICKSON  
DANNY N. ROETZEL  
ELLEN M. QUATTRUCCI  
Trial Attorneys  
Tax Division

Attorneys for Plaintiff  
United States of America

**MEMORANDUM OF POINTS AND AUTHORITIES**

In support of the Government's Position Regarding Restitution from Defendant Richard B. Leonard, the government submits the attached exhibits. The government's exhibits filed in support of its restitution submission are:

Exhibit 1: Summary Schedule of Tax Calculations, including Total Tax and Interest Due

Exhibit 2: Individual Income Summary for Richard B. Leonard (and Spouse)

Exhibit 3: Nominee Entities Utilized by Richard B. Leonard

Exhibit 4: Individual Income Summary for John S. Lipton

Exhibit 5: Individual Income Summary for Michael Putnam (and Spouse)

Exhibit 6: Individual Income Summary for David L. Johnson (and Spouse)

Exhibit 7: Individual Income Summary for Victor H. Preston

Exhibit 8: Individual Income Summary for William Nurick (and Spouse)

Exhibit 9: Individual Income Summary for Marlyn D. Hinders (and Spouse)

Exhibit 10: Narrative Summary of Case (All Conduct Charged)

The restitution hearing is scheduled for December 7, 2009 at 8:30 a.m. At this hearing, the government will present the

1 attached exhibits to the Court, as well as any other evidence,  
2 including testimony of an Internal Revenue Service agent, that  
3 may be relevant towards the determination of restitution.

4 **III**

5 **CONCLUSION**

6 For all the foregoing reasons, the government respectfully  
7 requests the Court accept its Exhibits in Support of the  
8 Government's Memorandum Regarding Restitution from Defendant  
9 Richard B. Leonard.

10  
11 Date: November 23, 2009

Respectfully Submitted,

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13 GEORGE S. CARDONA  
Acting United States Attorney

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15 Assistant United States Attorney  
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Trial Attorneys  
20 Tax Division

21 Attorneys for Plaintiff  
United States of America